

Report on the

# City of Tarrant Emergency Communications District

Jefferson County, Alabama

October 1, 2018 through September 30, 2020

Filed: August 27, 2021



## Department of Examiners of Public Accounts

401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
P.O. Box 302251  
Montgomery, Alabama 36130-2251  
Website: [www.examiners.alabama.gov](http://www.examiners.alabama.gov)

*Rachel Laurie Riddle, Chief Examiner*



Rachel Laurie Riddle  
*Chief Examiner*

State of Alabama  
Department of  
**Examiners of Public Accounts**

P.O. Box 302251, Montgomery, AL 36130-2251  
401 Adams Avenue, Suite 280  
Montgomery, Alabama 36104-4338  
Telephone (334) 242-9200  
FAX (334) 242-1775

Honorable Rachel Laurie Riddle  
Chief Examiner of Public Accounts  
Montgomery, Alabama 36130

Dear Madam:

An examination was conducted on the City of Tarrant Emergency Communications District, Jefferson County, Alabama, for the period of October 1, 2018 through September 30, 2020. Under the authority of the ***Code of Alabama 1975***, Section 41-5A-19, I hereby swear to and submit this report to you on the results of the examination.

Respectfully submitted,

Roderick Edwards  
Examiner of Public Accounts

rb

---

---

## ***Table of Contents***

---

---

	<i><b>Page</b></i>
<b>Summary</b>	A
Contains items pertaining to state and local legal compliance, District operations and other matters.	
<b>Financial Information</b>	1
Exhibit #1      Summary of Receipts, Disbursements and Cash Balances	2
Exhibit #2      Summary of Long-Term Debt	3
<b>Additional Information</b>	4
Exhibit #3      Board Members	5

---



Department of  
**Examiners of Public Accounts**

**SUMMARY**

**City of Tarrant Emergency Communications District  
Jefferson County, Alabama  
October 1, 2018 through September 30, 2020**

The City of Tarrant Emergency Communications District, Jefferson County, Alabama, (hereinafter referred to as the “District”) was established pursuant to the *Code of Alabama 1975*, Section 11-98-2, and is responsible for providing emergency communication services in the City of Tarrant. This includes the operation and administration of duties for which they were elected or appointed, which includes, but is not limited to: (1) To establish, operate, maintain, and replace an emergency communication system; (2) To establish a common addressing and location identification program; and (3) To establish the emergency service number data base to facilitate efficient operation of the system.

This report presents the results of an examination of the District and a review of the District’s compliance with applicable laws and regulations of the State of Alabama in accordance with the requirements of the Department of Examiners of Public Accounts under the authority of the *Code of Alabama 1975*, Section 41-5A-12, and the *Code of Alabama 1975*, Section 11-98-6(e).

Tests performed during the examination did not disclose any significant instances of noncompliance with applicable state and local laws and regulations.

**EXIT CONFERENCE**

Board members, as reflected on Exhibit 3, were invited to an exit conference to discuss the results of this report. Individuals in attendance were: Board Members: Catherine Anderson, Tommy Bryant, and Deborah Matthews. Also in attendance was a representative of the Department of Examiners of Public Accounts: Roderick Edwards, Examiner. The results were discussed separately by telephone with Laura Horton, Board Member.

---

# *Financial Information*

***Summary of Receipts, Disbursements and Cash Balances***  
***October 1, 2018 through September 30, 2020***

	<b>Fiscal Year 2019</b>	<b>Fiscal Year 2020</b>	<b>Total</b>
<b><u>Receipts</u></b>			
911 Revenue	\$ 119,304.16	\$ 129,750.60	\$ 249,054.76
Total Receipts	119,304.16	129,750.60	249,054.76
<b><u>Disbursements</u></b>			
911 Related Expenses	66,548.46	85,015.69	151,564.15
Capital Outlay Expenses	54,538.18	48,856.00	103,394.18
Other Expenses	113.59		113.59
Total Disbursements	121,200.23	133,871.69	255,071.92
Excess (Deficit) of Receipts Over Disbursements	(1,896.07)	(4,121.09)	(6,017.16)
Cash Balances - Beginning of Year	132,087.38	130,191.31	132,087.38
Cash Balances - End of Year	\$ 130,191.31	\$ 126,070.22	\$ 126,070.22

---

***Summary of Long-Term Debt***  
***September 30, 2020***

<b>Type of Debt</b>	<b>Interest Rate</b>	<b>Maturity Date</b>	<b>Original Balance</b>	<b>Ending Balance</b>
<b><u>Capital Leases:</u></b>				
Motorola Solutions	3.97%	01/01/2021	\$ 174,906.00	\$ 37,807.58
Dell Financial Services	4.86%	03/17/2021	27,567.30	4,661.17
Total Capital Leases			<u>\$ 202,473.30</u>	<u>\$ 42,468.75</u>

---

## *Additional Information*



---

---

***Board Members***  
***October 1, 2018 through September 30, 2020***

---

---

<b>Board Members</b>		<b>Term Expires</b>
Hon. Loxcil B. Tuck	Chairman	2020
Hon. Cathy Anderson	Member	2024
Hon. Tommy Bryant	Member	2024
Hon. Tanyika Fields	Member	2020
Hon. Laura Horton	Member	2020
Hon. Deborah Matthews	Member	2024